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4. (Amended) A water-borne urethane resin composition for forming a microporous layer as claimed in claim 1, wherein said water-borne urethane resin (1) is a water-borne urethane resin dispersed with a nonionic emulsifier having HLB of 10 to 18.

- 6. (Amended) A water-borne urethane resin composition for forming a microporous layer as claimed in claim 1, wherein said associated type thickener (2) has a hydrophobic group located at at least one terminal and also has a urethane bond in a molecular chain.
- 7. (Amended) A water-borne urethane resin composition for forming a microporous layer as claimed in claim 1, wherein said associated type thickener (2) has a structure represented by the following structural formula (I):

Ra-Ph- (I)

wherein R is a C<sub>1</sub> to C<sub>9</sub> alkyl, aryl or alkylaryl group; a represents an integer of 1 to 3; and Ph represents a phenyl ring residue.

8. (Amended) A water-borne urethane resin composition for forming a microporous layer as claimed in claim 1, wherein said water-borne urethane resin (1) contains (A) a polyoxyalkylene glycol having at least 50% by weight or more of a repeating unit of ethylene oxide and/or (B) a one terminal polyoxyalkylene glycol having at least 50% by weight or more of a repeating unit of ethylene oxide.

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11. (Amended) A method of producing a fibrous sheet-like composite as claimed in claim 9, wherein said nonionic emulsifier has a structure represented by the following structural formula (I):

## Ra-Ph- (I)

wherein R is a  $C_1$  to  $C_9$  alkyl, aryl or alkylaryl group; a represents an integer of 1 to 3; and Ph represents a phenyl ring residue.

- 12. (Amended) A method of producing a fibrous sheet-like composite as claimed in claim 9, wherein said associated type thickener is an associated type thickener which has a hydrophobic group located at at least one terminal and also has a urethane bond in a molecular chain.
- 13. (Amended) A method of producing a fibrous sheet-like composite as claimed in claim 9, wherein said water-borne urethane resin is a water-borne urethane resin which contains (A) a polyoxyalkylene glycol having at least 50% by weight or more of a repeating unit of ethylene oxide and/or (B) a one terminal polyoxyalkylene glycol having at least 50% by weight or more of a repeating unit of ethylene oxide.
- 14. (Amended) A method of producing a fibrous sheet-like composite as claimed in claim 9, wherein steam temperature is from 70 to 120°C.

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15. (Amended) A method of producing a fibrous sheet-like composite as claimed in claim 9, wherein steam treatment time is from 10 seconds to 20 minutes.

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16. (Amended) A method of producing a fibrous sheet-like composite as claimed in claim 9, which further comprises drying at a temperature of 80 to 150°C after heat-sensitive coagulation with steam.

17. An artificial leather obtained by the method of claim 9.